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Accountability

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General entitled "Investing in the United Nations for a stronger Organization worldwide: detailed report: accountability" (A/60/846/Add.6). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification.

2. The report was submitted in response to section I of General Assembly resolution 60/260, in which the Secretary-General was requested, in his detailed report on investing in the United Nations, "to specifically define accountability as

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well as clear accountability mechanisms, including to the General Assembly, and to propose clear parameters for its application and the instruments for its rigorous enforcement, without exception, at all levels".

3. The Advisory Committee notes the intention of the Secretary-General to further address the issue of accountability in forthcoming reports, inter alia, on governance and oversight, administration of justice and human resources management.

4. In his report, the Secretary-General cites difficulties in defining accountability, which is a term that has been used in a variety of contexts, and points out that the issue of accountability is multidimensional. Accordingly, the attempt is made, in the report, to differentiate between institutional accountability, or the responsibility of the Secretary-General to Member States for the use of resources and for delivering programmes and services (results), and personal accountability of individual staff members to the Secretary-General for performance of duties and ethical conduct.

5. **The Advisory Committee welcomes the effort for greater precision, while pointing out that this attempt is only a first step.** In this connection, the Committee recalls its statement that:

> a complete system of accountability requires further development in accordance with all applicable General Assembly resolutions, including resolution 60/260, with particular attention to the following: (a) a clear definition of accountability in all areas, including finance, administration and human resources management; (b) tools to implement accountability; (c) an effective system for the administration of justice; and (d) consistent regulations and rules (A/60/870, para. 8).

Moreover, as the system of accountability develops, the definition of accountability will evolve accordingly. Indeed, the Committee notes the Secretary-General's own assertion that the best definition of institutional accountability in the United Nations would reflect the concrete arrangements put in place, with the approval of Member States, for a framework to specify how the Secretary-General is held responsible for the use of resources and the delivery of results (A/60/846/Add.6, para. 5).

6. The Advisory Committee has consistently stated its support for concrete measures to strengthen accountability and has put forward a number of specific recommendations for consideration by the General Assembly.[1] **The Committee trusts that forthcoming reports will link performance with both incentives and disincentives and will place greater emphasis on the practical application of an accountability framework. In this connection, the Committee emphasizes that particular attention should be paid to the accountability of senior managers.**

7. In paragraph 10 of the report of the Secretary-General, a number of recent enhancements to the accountability system are described. Listed among these is the "implementation of results-based management". **It is the Advisory Committee's view that results-based budgeting and management require further development and that the instruments that exist at present for informing Member States about performance are weak. The Committee has, on numerous occasions, pointed to the need for further development of results-based**

[1] See, for example, *Official Records of the General Assembly, Sixtieth Session, Supplement No. 7* and corrigendum (A/60/7 and Corr.1), para. 58.

management and the tools to relate resources to results. In this connection, the Committee urges the Secretary-General to complete and issue the report on options for applying cost-accounting techniques drawing on best international practices, in accordance with paragraph 10 of General Assembly resolution 59/275.

8. The recommended action to be taken by the General Assembly is set out in paragraph 42 of the report of the Secretary-General. The Advisory Committee emphasizes that the starting point is the Charter of the United Nations. Subject to its comments and observations in the paragraphs above, the Committee recommends with regard to paragraphs 42 (a) to (e) of the report that:

(a) The Assembly take note of the report and request the Secretary-General to further develop the definition of accountability;

(b) The Assembly note the elements of the existing legal framework for accountability as set out in paragraph 42 (b);

(c) The Assembly note the recent enhancements to the accountability framework as set out in paragraph 42 (c); however, it should be pointed out that, while the Independent Audit Advisory Committee, the Management Performance Board and the Oversight Committee have been established, only the Management Performance Board has been constituted;

(d) The Assembly approve paragraph 42 (d);

(e) The Assembly approve paragraph 42 (e) subject to the Committee's recommendations in paragraph 6 above.